

IRISH UNIVERSITIES ACT, 1908.

ACCOUNTS of RECEIPTS and EXPENDITURE of UNIVERSITIES and COLLEGES,
IRELAND (including the FEE FUND GRANT), for the year ended 31st March
1914; together with the REPORT of the COMPTROLLER AND AUDITOR-GENERAL
thereon.

(Presented pursuant to Act 8 Edw. 7. c. 38. s. 7 (6).)

	PAGE
NATIONAL UNIVERSITY OF IRELAND - - - - -	2
QUEEN'S UNIVERSITY, BELFAST - - - - -	4
UNIVERSITY COLLEGE, DUBLIN - - - - -	9
UNIVERSITY COLLEGE, CORK - - - - -	13
UNIVERSITY COLLEGE, GALWAY - - - - -	16
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL -	19

*Ordered, by The House of Commons, to be Printed,
24 November 1914.*

L O N D O N :
PRINTED UNDER THE AUTHORITY OF HIS MAJESTY'S STATIONERY OFFICE
By EYRE AND SPOTTISWOODE, LTD., EAST HAMMONG STREET, E.C.,
PRINTERS TO HIS KING'S MOST EXCELLENT MAJESTY.

To be purchased, either directly or through any Bookseller, from
WYMAN AND SONS, LTD., 29, BEAUMARKET BUILDINGS, FETTER LANE, E.C., and
28, AINSLIE STREET, S.W., and 54, ST. MARY STREET, CARDIFF; or
H.M. STATIONERY OFFICE (SCOTTISH BRANCH), 23, FORTH STREET, EDINBURGH; or
E. PONSONBY, LTD., 116, GRAFTON STREET, DUBLIN;
or Local the Agencies in the British Colonies and Dependencies,
the United States of America, the Continent of Europe and Abroad of
T. FISHER UNWIN, LONDON, W.C.

1914.

Price 2s. 6d.

THE NATIONAL UNIVERSITY OF IRELAND.

ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1914.

INCOME ACCOUNT.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance on 1st April 1913:—			
General Fund	963 14 1	Office Salaries and Allowances	2,814 2 5
Stewart Trust Fund	167 9 9	Travelling Expenses, &c., of Members of Senate, &c.	479 3 6
Browne Endowment Fund	35 15 0	Stationery, Printing, &c.	1,170 13 7
Liabilities of the late Royal University of Ireland, General Fund	308 0 0	Office Incidental Expenses	456 14 5
Professorship of Catholic Theology Endowment Fund	150 15 7	Maintenance of Buildings, Service, &c.:—	
		Upkeep and Repairs of Buildings and Grounds	177 0 6
Total Balance	1,647 14 5	Examinations:—	
Endowment charged on Irish Church Funds (44 & 45 Vict. c. 62, and 8 Edw. 7. c. 38)	10,000 0 0	Remuneration of Examiners (other than Professors)	5,901 16 0
Less Income Tax	588 6 8	Remuneration of Supervisors and Superintendents	926 0 0
	9,416 13 4	Travelling Expenses, &c., of Examiners and Superintendents	752 2 0
		Petty Expenses of Examiner, Superintendents, &c.	24 7 7
		Pay of Attendants at Examination Halls	24 12 0
		Miscellaneous Expenses	967 9 3
Income from Endowments, &c.:—			
General Fund	18 5 9	Non-Effective Charges:—	
Stewart Trust Fund	119 9 7	Liabilities of the late Royal University of Ireland,	
Browne Endowment Fund	16 12 7	General Fund	956 18 8
Liabilities of the late Royal University of Ireland, General Fund	480 0 4	Scholarships, Prizes, &c.	
Professorship of Catholic Theology Endowment Fund	902 6 1	Exhibitions	756 0 0
Pierce Malone Scholarship Fund	35 13 9	Special Money Prizes and Medals	137 15 0
Fees	4,936 15 0	Travelling Studentships	1,400 0 0
		Stewart Trust Scholarships	40 0 0
		Browne Endowment Medal and Prize	15 0 0
		Professorship of Catholic Theology Endowment Fund:—	
Refund of Income Tax:		Scholarship of Professor	200 0 0
General Fund	1,105 13 4		
Stewart Trust Fund	2 5 5		
Liabilities of the late Royal University of Ireland, General Fund	112 8 9	Balance on 31st March 1914	17,919 13 11
			1,111 4 5
			£18,330 18 4

THE QUEEN'S UNIVERSITY OF BELFAST.

ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1914

INCOME ACCOUNT.

RECEIPTS.		INCOME ACCOUNT.		PAYMENTS.	
		£	s. d.		£ s. d.
Balance on 1st April 1913 :—				Administration :—	
General Account :—				Salaries of President and Officers	3,002 10 0
Balance in Bank	-	-	3,764 7 1	Printing, Stationery, and Advertising	977 0 10
General Fund (part) late Royal University	-	-	709 14 7	Postages	89 0 7
Pension Fund (part) late Royal University	-	-	362 11 4	Office Incidental Expenses	48 1 10
Stewart Trust Fund	-	-	27 5 2	Insurance (Accident, Guarantee, and Health)	30 7 6
Students' Union Endowment Fund	-	-	74 2 11	Maintenance of Buildings, Service, &c. :—	
Private Endowment Scholarships	-	-	565 12 10	Repairs and Maintenance of Buildings and Grounds	2,166 16 11
McClean Fund	-	-	37 8 3	Wages of Porters and Servants	1,735 6 3
Building Account	-	-	30 2 2	Cleaning	214 6 0
Officers' Training Corps	-	-	400 5 2	Lighting and Heating	718 19 3
				Water and Rates	188 16 8
				Fire Insurance	152 3 9
<i>Total Balance</i>	-	-	<i>6,031 9 6</i>	Teaching and Examination :—	
Parliamentary Grants :—				Salaries of Professors and Lecturers	18,451 12 5
Irish Universities Act, 1906, sec. 7 (2)	-	-	18,000 0 0	Laboratory and Departmental Expenses (including Library)	2,600 2 3
Do.	sec. 7 (3) :—	£	s. d.	Fees of Examiners	1,532 12 0
Advances for Land and Buildings	21,794 9 2			Invigilators	57 4 6
Bank Interest	7 0 9			Pension Fund	2,500 0 0
				Superannuation Fund	340 0 0
Endowment charged on Irish Church Funds (44 & 45 Vict. c. 52 and 8 Edw. 7. c. 38)	10,000 0 0			General Fund (part) late Royal University	637 18 4
Less Income Tax	583 6 8			Pension Fund (part) late Royal University	12 4 11
				Stewart Trust Fund	30 0 0
				Students' Union Endowment Fund	347 1 9

Income from Endowments :—				Scholarships, Prizes, &c. :—			
University Endowments :—				General Fund			
Biddel Demonstratorship	-	-	141 5 0	-	-	-	2,300 15 2
Musgrave Chair	-	-	104 15 8	-	-	-	-
Dunville Chair	-	-	240 0 0	-	-	-	-
Private Endowments :—				Private Endowment Scholarships :—			
Purser	-	-	107 0 5	Purser	-	-	107 10 0
Andrews	-	-	75 12 9	Andrews	-	-	73 0 0
Porter	-	-	108 11 1	Porter	-	-	42 10 0
Sullivan	-	-	126 12 5	Sullivan	-	-	80 0 0
Blayney	-	-	28 3 0	Blayney	-	-	27 0 0
Dunville	-	-	149 16 3	Dunville	-	-	150 0 0
Pakenham	-	-	36 14 9	Pakenham	-	-	33 0 0
Magaw	-	-	45 17 11	Magaw	-	-	40 0 0
Reid-Harwood	-	-	42 16 0	Reid-Harwood	-	-	6 13 4
Hutton	-	-	19 5	Donegal County Council	-	-	45 0 0
Dunbar-Barton	-	-	17 5	City Scholarships	-	-	80 0 0
Shaw Memorial	-	-	6 18 2	Magaw	-	-	33 0 0
Magaw	-	-	2,822 15 9	Tyrone County Council	-	-	40 0 0
Donegal County Council	-	-	45 0 0	Miscellaneous :—	-	-	-
City Scholarships	-	-	100 12 0	Deposits repaid—Chemistry	-	-	93 0 0
Tyrone County Council	-	-	40 0 0	" Library	-	-	57 0 0
General Fund (part) late Royal University	-	-	647 4 4	Sundries	-	-	256 11 2
	-	-	-	Telephone	-	-	85 14 11
	-	-	-	McClean Fund	-	-	37 8 3
	-	-	-	Officers' Training Corps	-	-	1,110 6 1
	-	-	-	Land and Buildings :—	-	-	-
	-	-	-	New Buildings and Improvements	-	-	21,812 14 1
	-	-	-	Furniture and Fittings	-	-	744 3 7
	-	-	-	Capital Account :—	-	-	-
	-	-	-	Surplus Income transferred to—	-	-	-
	-	-	-	Pension Fund (part) late Royal University	-	-	440 0 0
	-	-	-	Magaw Scholarship	-	-	2,765 4 8
	-	-	-		-	-	-
Carried forward	-	-	60,251 5 1	Carried forward	-	-	60,405 18 0

THE QUEEN'S UNIVERSITY OF BELFAST—cont.

INCOME ACCOUNT—cont.

RECEIPTS.		£	s.	d.
Brought forward	-	60,251	5	1
Pension Fund (part) late Royal University	-	-	235	2 8
Stewart Trust Fund	-	-	117	17 11
Students' Union Endowment Fund	-	-	4	0 2
University Fees :-				
Registration	-	-	540	15 0
Examination	-	-	1,195	4 6
Graduation	-	-	985	11 0
Class Fees	-	-	5,949	4 0
Miscellaneous :-				
Deposits - Chemistry	-	-	105	0 0
Library	-	-	61	0 0
Interest allowed by Bank	-	-	195	9 10
Dividends on Investments	-	-	346	14 10
Sundries	-	-	222	0 6
Income Tax refunded	-	-	623	15 8
Officers' Training Corps	-	-	1,143	1 7
Securities sold :-				
Students' Union Endowment Fund	-	-	288	0 0
		£79,264	2	9

PAYMENTS.		£	s.	d.
Brought forward	-	-	60,405	18 0
Balance on 31st March 1914 :-				
General Account :-				
Balance in Bank	-	-	3,459	10 10
General Fund (part) late Royal University	-	-	718	19 7
Pension Fund (part) late Royal University	-	-	185	9 1
Stewart Trust Fund	-	-	115	3 1
Students' Union Endowment Fund	-	-	19	1 4
Private Endowment Scholarships :-				
Purser	-	-	72	9 0
Andrews	-	-	35	13 2
Porter	-	-	86	9 8
Sullivan	-	-	237	14 11
Blaney	-	-	18	14 8
Dunville	-	-	-	10
Pakenham	-	-	3	7 8
Megaw	-	-	69	4 10
Reid-Harwood	-	-	100	8 7
Hutton	-	-	44	5 5
Dunbar-Barton	-	-	48	6 10
Shaw Memorial	-	-	15	3 6
Magroth	-	-	34	11 1
City Scholarships	-	-	80	12 0
Building Account	-	-	-	-
Officers' Training Corps	-	-	-	-
		£79,264	2	9

THE QUEEN'S UNIVERSITY OF BELFAST—*cont.*

PENSION FUND.

RECEIPTS.			PAYMENTS.		
	£	s. d.		£	s. d.
Balance on 1st April 1913	-	-	Pensions	-	-
Revenue (Annual Pension Charge)	-	-	Amount transferred to Capital for Investment	-	-
Dividends on Investments	-	-	Balance on 31st March 1914	-	-
Interest allowed by Bank	-	-			
Income Tax refunded	-	-			

SUPERANNUATION FUND.

SUPERANNUATION FUND.							
	£	s.	d.		£	s.	d.
Balance on 1st April 1913	-	-	44 11 9	Amount transferred to Capital for Investment	-	370	0 0
Revenue (Superannuation Charge)	-	-	340 0 0				
Dividends on Investments	-	-	48 19 11	Balance on 31st March 1914	-	409	1 6
Interest allowed by Bank	-	-	2 17 4				
Income Tax refunded	-	-	2 12 6				
						£439	1 6

Wm. Greigford, Honorary Treasurer.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
M. S. Kelly.

H. J. Gilson,

Comptroller and Auditor General.

UNIVERSITY COLLEGE, DUBLIN.

ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1914.

INCOME ACCOUNT.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance on 1st April 1913	- - 15,721 16 9½	Administration :-	- - -
Parliamentary Grant	- - - 32,000 0 0	Salaries and Allowances	- - - 2,765 9 7
Grants from Local Authorities :-		Wages of Office Staff	- - - 475 5 0
County Council Scholarships	- - - 3,536 8 8	Travelling Expenses of Governing Body	- - - 25 8 4
National University of Ireland	- - - 428 0 0	Printing, Stationery, and Advertising	- - - 833 11 11
Dublin Corporation—Stipends for Chairs founded in the College	- - - 200 0 0	Office Incidental Expenses	- - - 120 11 4
Income from Endowments :-		Maintenance of Buildings, Service, &c. :-	
O'Curry Memorial Fund—Interest	- - - 0 11 4	Rates and Taxes and Insurance	- - - 1,561 4 0
Dunbar Barton Prizes	- - - 20 0 0	Repairs and Maintenance of Buildings	- - - 528 10 0
Fees	- - - 9,384 5 0	Wages of Porters, &c.	- - - 633 17 0
Miscellaneous :-		Heating and Lighting	- - - 894 16 9
Bank Interest	- - - 351 1 8	Miscellaneous	- - - 548 11 2½
Sales of Calendar	- - - 1 4 6	Teaching and Examination :-	
Sundry receipts	- - - 243 3 0	Salaries of Professors, Lecturers, and Librarian	- 21,542 10 0
Library Deposits	- - - 34 0 0	Salaries of Assistants and Demonstrators	- 2,816 19 4
Carried forward	- 61,920 10 11½	Expenses of Libraries, Laboratories, and Museums	- 3,031 7 1
		Examination Expenses	- - - 641 9 6
		Incidental Expenses	- - - 3 8 0
		Non-effective Charges :-	
		Pension Fund	- - - 2,000 0 0
		Scholarships, Prizes, &c. :-	
		General Fund	- 3,889 8 8
		County Council and City of Dublin	- 3,070 16 7
		National University of Ireland	- 428 0 0
		Dunbar Barton Prizes	- 20 0 0
		Carried forward	- 46,791 4 3½

UNIVERSITY COLLEGE, DUBLIN—*cont.*

INCOME ACCOUNT—*cont.*

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Brought forward	61,320 10 11½	Brought forward	46,791 4 3½
Parliamentary Grant for Land and Buildings:—			
Bank Interest	158 8 7	Miscellaneous:—	
		Rent	1,188 10 4
		Ceremonies	37 7 6
		Maintenance of Grounds	194 10 6
		Grants to Student Societies	441 0 7
		Refund of Fees	65 8 0
		Sundries	485 18 1
		Land and Buildings:—	
		New Buildings and Improvements (including Equipment)	35 7 0
		Balance on 31st March 1914	12,889 13 3
£62,078 19 6½		£62,078 19 6½	

UNIVERSITY COLLEGE, DUBLIN—*cont.*

FREE FUND GRANT.

ACCOUNT of the BALANCE of the GRANT from the FREE FUND for the period from 1st November 1909 to 31st March 1911.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance at 1st November 1909	- - - 2,419 19 8	Expenses of Governing Body :—	
Interest on Deposits	- - - 23 1 5	Clerical Assistance	- - - 10 0 0
		Printing, Postage, Stationery, and Incidental Expenses	- - - 85 12 0
		Provision of Equipment :—	
		Department of Experimental Physics	- - - 200 0 0
		Physiology	- - - 299 5 10
		Anatomy	- - - 100 0 0
		Botany and Zoology	- - - 199 18 8
		Pathology and Bacteriology	- - - 300 0 0
		Engineering	- - - 99 12 9
		Geology	- - - 200 0 0
		Purchase of Equipment, &c., of late University College	- - - 556 13 3
		Purchase of Books, &c.	- - - 340 18 7
		Organisation of Medical School :—	
		Charges incidental to above purposes	- - - 50 0 0
	<hr/> £2,442 1 1		<hr/> £2,442 1 1

Dennis J. Caffrey,
President.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
M. S. Kelly.

H. J. Gibson,
Comptroller and Auditor General.

UNIVERSITY COLLEGE, CORK.

ACCOUNT OF RECEIPTS and PAYMENTS for the year ended 31st March 1914.

INCOME ACCOUNT.

RECEIPTS.	£	s.	d.	PAYMENTS.	£	s.	d.
	Administration:—						
Balance on 1st April 1913	-	-	2,792 9 4	Salaries and Wages	-	-	1,826 10 0
Parliamentary Grant	-	-	20,000 0 0	Printing, Stationery, and Advertising	-	-	266 14 7
Grants from Local Authorities	-	-	1,680 0 0	Office Incidental Expenses	-	-	172 14 2
	Income from Endowments:—			Maintenance of Buildings, Service, &c.:—			
Blayney Fund	-	-	25 14 0	Repairs and Maintenance of Buildings	-	-	2,304 16 4
Honan Fund	-	-	475 0 0	Wages of Attendants, &c.	-	-	2,047 16 7
Charles Mead Fund	-	-	5 0 0	Heating and Lighting	-	-	573 0 1
				Miscellaneous	-	-	247 12 5
National University of Ireland Fund:—					£ s. d.		
Exhibitions	-	-	191 0 0	Rent, Rates, and Taxes	-	-	284 3 6
Expenses in connection with Examinations	-	-	68 7 0	Insurance of Buildings	-	-	104 9 1
College Fees and Pines and Subscriptions to Clubs	-	-	905 10 1	Insurance of Employees	-	-	388 12 7
Class Fees	-	-	4,065 3 4		-	-	20 5 6
Miscellaneous:—				Teaching and Examination:—			
Library Deposits	-	-	18 0 0	Salaries and Allowances of Professors, &c.	-	-	13,806 16 2
Sundry Receipts	-	-	724 15 11	Expenses of Libraries, Laboratories, and Museums	-	-	1,635 6 4
	Non-Effective Charges:—						
				Pension Scheme—Professors, &c.	-	-	390 6 0
				Pension Fund	-	-	2,000 0 0
Carried forward	-	-	30,810 19 8		-	-	23,194 10 9

UNIVERSITY COLLEGE, CORK—cont.

Income Account—cont.

RECEIPTS.		£.	s.	d.
Brought forward	-	-	30	8 10 19 8
Bank Interest	-	-	-	100 17 0
Pension Scheme—Professors, &c.	-	-	-	239 8 4
Dividends on Investments	-	-	-	69 17 0

	PAYMENTS.	£	s.	d.
Brought forward -	-	25,194	10	9
Scholarships, Prizes, &c.:—				
General Fund	-	1,186	8	4
Blayney Fund	-	33	14	8
Honan Fund -	-	488	10	0
County Council Funds	-	1,721	15	0
Charles Medal Fund	-	5	0	0
National University of Ireland Fund :—				
Exhibitions	-	191	0	0

Miscellaneous :—

Botanic Gardens and Grounds	-	-	-	49 13 0
Library Deposits repaid	-	-	-	28 0 0
Telephone Service	-	-	-	39 6 1
Fees returned	-	-	-	53 10 0
Chemistry Deposits refunded	-	-	-	46 15 9
Key Deposits refunded	-	-	-	0 2 6
Subscriptions to Clubs	-	-	-	388 11 6
Legal Expenses	-	-	-	15 7 0
Balance on 31st March 1914	-	-	-	1,779 2 5
				<hr/> £31,221 2 0

UNIVERSITY COLLEGE, GALWAY.

ACCOUNT OF RECEIPTS AND PAYMENTS for the year ended 31st March 1914.

INCOME ACCOUNT.

RECEIPTS.		PAYMENTS.	
	£ s. d.		£ s. d.
Balance on 1st April 1913	-	Administration:—	-
Parliamentary Grant	-	Salaries of Office Bearers and Clerks	- 3,442 6 0
Grants from Local Authorities:—	-	Travelling Expenses of Governing Body	- 127 0 5
County Council of Leitrim	-	Stationery, Printing, and Advertising	- 180 9 3
" " Galway	-	Office Incidental Expenses	- 37 14 5
" " Sligo	-	Maintenance of Buildings, Service, &c.:—	-
" " Roscommon	-	Repairs and Maintenance	- 289 4 0
" " Mayo	-	Wages of Porters and Attendants	- 885 9 8
Income from Endowments:—	-	Lighting and Heating	- 399 13 1
Endowment Fund	-	Miscellaneous	- 187 1 10
Blayney Bequest Fund	-	Teaching and Examination:—	-
Dr. and Mrs. W. A. Browne Fund	-	Salaries (including Class Fees) of Professors, Lecturers, Examiners, and Superintendents	- 7,410 13 10
Royal Commission for Exhibition of 1851	-	Expenses of Laboratories, Library, and Museums	- 1,187 4 1
College Fees	-	Non-Effective Charges:—	-
Class Fees	-	Annual Pension Fund Charge	- 800 0 0
Miscellaneous:—	-	Scholarships, Prizes, &c.:—	-
Library Deposits	-	General Fund	- 1,278 8 9
Interest on Balance in Bank	-	Blayney Bequest Fund	- 26 3 8
Other Receipts	-	Dr. and Mrs. W. A. Browne Fund	- 32 0 0
National University of Ireland for distribution among certain Exhibitors	-	Royal Commission for Exhibition of 1851	- 75 0 0
Parliamentary Grant for Land and Buildings:—	-	National University Exhibitions	- 65 0 0
Advances	-	Miscellaneous:—	-
Bank Interest	-	Library Deposits repaid	- 21 0 0
	2,696 5 5	Botanic Gardens and Grounds	- 33 2 1
	2 8 2	Other Miscellaneous Payments	- 130 0 0
	2,698 13 7	Land and Buildings:—	-
		Purchase of Land, New Buildings, and Improve- ments (including Equipment)	- 2,700 0 0
		Balance on 31st March 1914	- 3,172 11 7
			£29,448 2 8

UNIVERSITY COLLEGE, GALWAY—*cont.*

FEE FUND GRANT.

ACCOUNT OF THE BALANCE OF THE GRANT FROM THE FEE FUND FOR THE PERIOD 1st NOVEMBER 1900 TO 31st MARCH 1914.

RECEIPTS.		PAYMENTS.	
£	s. d.	£	s. d.
Balance on 1st November 1900	- - - 2,302 1 9	Building and Equipment :-	- - - 70 0 0
Interest on Bank Balance	- - - 66 6 10	School of Engineering	- - - 488 10 4
		Sundry Departments—Books and Apparatus	- - - 441 2 6
		Library, Books, &c.	- - - 55 0 0
		Sanitary accommodation	- - - 54 4 2
		Examination Hall and Lady Students' Room	- - - -
		Expenses of Governing Body :-	- - - 25 0 0
		Remuneration of Substitutes	- - - 1,057 2 11
		Augmentation of Pension Fund	- - - 177 8 8
		Balance on 31st March 1914	- - - 2,308 8 7
	<u>£2,308 8 7</u>		

Alfred Anderson,
President.

I certify that these Accounts have been examined under my directions, and are correct.

Examined,
M. S. Kelly.

H. J. Gibson,
Comptroller and Auditor General.

UNIVERSITIES AND COLLEGES, IRELAND, ACCOUNTS,
1913-14 (INCLUDING THE FEE FUND GRANT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Building, &c., Grants.

The balance of the grants made without Treasury approval, mentioned in last year's Report, and amounting to 7,121l. 15s. 6d. on 31st March 1913, still remained unexpended on 31st March last. The necessary Treasury approval had, however, been obtained before that date, and the whole amount has been expended in the current year.

Exchequer and Audit Department,
19th November 1914.

H. J. Gibson,
Comptroller and Auditor General.

